IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 18245 of 2006(V)

PETITIONER:

SABAD, AGED 26 YEARS,
S/O.MUHAMMED HAJI, RESIDING AT KUKKAMKUYIL,
ADHUR, KASARAGOD.

BY ADV. SRI.M.SASINDRAN
SRI.M.V.BIPIN

RESPONDENTS:

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1. THE INCOME TAX OFFICER-II,
KASARAGOD.

2. THE COMMISSIONER OF INCOME TAX,
KANNUR.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL,GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 18245/2006

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE INCOME TAX CLEARANCE CERTIFICATE ISSUED by the 1ST RESPONDENT.

P2 : COPY OF THE TDS CERTIFICATE DATED 01/08/1998 ISSUED BY THE DIVISIONAL FOREST OFFICER.

P2(a) : COPY OF THE TDS CERTIFICATED DATED 01/08/1998 ISSUED BY THE DIVISIONAL FOREST OFFICER.

P2(b) : COPY OF THE TDS CERTIFICATED DATED 01/08/1998 ISSUED BY THE DIVISIONAL FOREST OFFICER.

P2(c) : COPY OF THE TDS CERTIFICATED DATED 01/08/1998 ISSUED BY THE DIVISIONAL FOREST OFFICER.

P2(d) : COPY OF THE TDS CERTIFICATED DATED 05/08/1998 ISSUED BY THE DIVISIONAL FOREST OFFICER.

P3 : COPY OF THE PRESCRIBED FORM DATED 10/8/2003.

P4 : COPY OF THE APPLICATION DATED 16/8/2003.

P5 : COPY OF THE PETITION DATED 16/8/2004.

P6 : COPY OF THE HEARING NOTE DATED 14/2/2005.

P7 : COPY OF THE COMMUNICATION DATED 02/01/2006.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18245 of 2006

Dated, this the 7st day of June, 2007

J U D G M E N T

Petitioner is challenging Ext.P7 proceedings rejecting petitioner's application for condonation of delay in filing the return of income tax. Since Commissioner has power under Sec. 119(2)(b) of the IT Act to condone the delay in filing returns, the Commissioner has to consider the application on the ground raised by the petitioner and if rejected, the same should be based on valid reasons. Since Ext.P7 is only a single sentence order which does not indicate the reason for declining application, I set aside the same with direction to 2nd respondent to consider petitioner's application, hear him and pass orders and issue copy of the order within a period of six weeks from the date of production of a copy of this judgment.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg